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Via ECF

Honorable Lewis A. Kaplan, United States District Judge
Daniel Patrick Moynihan U.S. Courthouse
500 Pearl Street
New York, NY 10007

Re: In re: Customs and Tax Administration of the Kingdom of Denmark
(SKAT) Tax Refund Litigation, Docket Number 18-md-2865 (LAK)

Dear Judge Kaplan:

The purpose of this letter is to inform you that Defendants in the consolidated cases, as set forth below, timely filed Answers to the Amended Complaints with the Court in the dockets for their respective actions. As previously explained in our letters, dated February 20, 2019, July 25, 2019, July 26, 2019, and July 29, 2019, counsel made a good faith effort to comply with Paragraph 1 of the Court's Pretrial Order No. 4, dated October 10, 2018 [ECF Dk. # 2], which requires the filings to be made in the master docket and "spread" to the action it applies to, but was unable to do so. Filing an Answer in the master docket, however, would not allow the filing to be "spread" to the appropriate action to which it related. Counsel for the Defendants contacted the Clerk's Office and the ECF Help Desk and made a formal request for the technical "glitch" to be fixed. On February 21, 2019, counsel followed up with the ECF Help Desk and was informed that this is not a "glitch;" rather the system is set up in a manner that does not allow a "spreading" option when the filing is made under "Answer to Complaint." On July 26, 2019 and June 25, 2020, counsel for the Defendants again attempted to "spread" the Answers to the appropriate actions, but was still unable to do so. To ensure that the filed Answers accurately correlate to the appropriate Amended Complaints, counsel filed the Answers in the respective dockets for each of the actions to which they relate.

Please find below a list of the 244 separate Answers that were timely filed in their respective dockets. Should it be necessary, counsel for the Defendants can file copies of these Answers as exhibits to a letter in this master docket. Counsel for the Defendants would be happy to provide courtesy copies of any or all of the following documents at Your Honor's request:

1. Answer to the Amended Complaint by The Aria Pension Plan, *SKAT v. The Aria Pension Plan*, Docket Number 1:18-cv-05147-LAK;

2. Answer to the Amended Complaint by Roger Lehman, *SKAT v. The Aria Pension Plan*, Docket Number 1:18-cv-05147-LAK;
3. Answer to the Amended Complaint by Gavin Crescenzo, *SKAT v. The Aria Pension Plan*, Docket Number 1:18-cv-05147-LAK;
4. Answer to the Amended Complaint by The Belforte Pension Plan, *SKAT v. The Belforte Pension Plan*, Docket Number 1:18-cv-05150-LAK;
5. Answer to the Amended Complaint by Roger Lehman, *SKAT v. The Belforte Pension Plan*, Docket Number 1:18-cv-05150-LAK;
6. Answer to the Amended Complaint by Gavin Crescenzo, *SKAT v. The Belforte Pension Plan*, Docket Number 1:18-cv-05150-LAK;
7. Answer to the Amended Complaint by The Bravos Advisors 401K Plan, *SKAT v. The Bravos Advisors 401K Plan*, Docket Number 1:18-cv-05151-LAK;
8. Answer to the Amended Complaint by Roger Lehman, *SKAT v. The Bravos Advisors 401K Plan*, Docket Number 1:18-cv-05151-LAK;
9. Answer to the Amended Complaint by Gavin Crescenzo, *SKAT v. The Bravos Advisors 401K Plan*, Docket Number 1:18-cv-05151-LAK;
10. Answer to the Amended Complaint by Bradley Crescenzo, *SKAT v. The Bravos Advisors 401K Plan*, Docket Number 1:18-cv-05151-LAK;
11. Answer to the Amended Complaint by The Costello Advisors Pension Plan, *SKAT v. The Costello Advisors Pension Plan*, Docket Number 1:18-cv-05158-LAK;
12. Answer to the Amended Complaint by Roger Lehman, *SKAT v. The Costello Advisors Pension Plan*, Docket Number 1:18-cv-05158-LAK;
13. Answer to the Amended Complaint by Gavin Crescenzo, *SKAT v. The Costello Advisors Pension Plan*, Docket Number 1:18-cv-05158-LAK;
14. Answer to the Amended Complaint by The Eskin Pension Plan, *SKAT v. The Eskin Pension Plan*, Docket Number 1:18-cv-05164-LAK;
15. Answer to the Amended Complaint by Roger Lehman, *SKAT v. The Eskin Pension Plan*, Docket Number 1:18-cv-05164-LAK;
16. Answer to the Amended Complaint by Gavin Crescenzo, *SKAT v. The Eskin Pension Plan*, Docket Number 1:18-cv-05164-LAK;
17. Answer to the Amended Complaint by The Fieldcrest Pension Plan, *SKAT v. The Fieldcrest Pension Plan*, Docket Number 1:18-cv-05180-LAK;

18. Answer to the Amended Complaint by Roger Lehman, *SKAT v. The Fieldcrest Pension Plan*, Docket Number 1:18-cv-05180-LAK;
19. Answer to the Amended Complaint by Gavin Crescenzo, *SKAT v. The Fieldcrest Pension Plan*, Docket Number 1:18-cv-05180-LAK;
20. Answer to the Amended Complaint by The Kodiak Capital Pension Plan, *SKAT v. The Kodiak Capital Pension Plan*, Docket Number 1:18-cv-05185-LAK;
21. Answer to the Amended Complaint by Roger Lehman, *SKAT v. The Kodiak Capital Pension Plan*, Docket Number 1:18-cv-05185-LAK;
22. Answer to the Amended Complaint by Gavin Crescenzo, *SKAT v. The Kodiak Capital Pension Plan*, Docket Number 1:18-cv-05185-LAK;
23. Answer to the Amended Complaint by Bradley Crescenzo, *SKAT v. The Kodiak Capital Pension Plan*, Docket Number 1:18-cv-05185-LAK;
24. Answer to the Amended Complaint by The Krabi Holdings LLC 401K Plan, *SKAT v. The Krabi Holdings LLC 401K Plan*, Docket Number 1:18-cv-05307-LAK;
25. Answer to the Amended Complaint by Gavin Crescenzo, *SKAT v. The Krabi Holdings LLC 401K Plan*, Docket Number 1:18-cv-05307-LAK;
26. Answer to the Amended Complaint by The Kyber Pension Plan, *SKAT v. The Kyber Pension Plan*, Docket Number 1:18-cv-05186-LAK;
27. Answer to the Amended Complaint by Roger Lehman, *SKAT v. The Kyber Pension Plan*, Docket Number 1:18-cv-05186-LAK;
28. Answer to the Amended Complaint by Gavin Crescenzo, *SKAT v. The Kyber Pension Plan*, Docket Number 1:18-cv-05186-LAK;
29. Answer to the Amended Complaint by Bradley Crescenzo, *SKAT v. The Kyber Pension Plan*, Docket Number 1:18-cv-05186-LAK;
30. Answer to the Amended Complaint by The Leric Capital Pension Plan, *SKAT v. The Leric Capital Pension Plan*, Docket Number 1:18-cv-05188-LAK;
31. Answer to the Amended Complaint by Roger Lehman, *SKAT v. The Leric Capital Pension Plan*, Docket Number 1:18-cv-05188-LAK;
32. Answer to the Amended Complaint by Gavin Crescenzo, *SKAT v. The Leric Capital Pension Plan*, Docket Number 1:18-cv-05188-LAK;
33. Answer to the Amended Complaint by The Ludlow Holdings 401K Plan, *SKAT v. The Ludlow Holdings 401K Plan*, Docket Number 1:18-cv-05189-LAK;

34. Answer to the Amended Complaint by Roger Lehman, *SKAT v. The Ludlow Holdings 401K Plan*, Docket Number 1:18-cv-05189-LAK;
35. Answer to the Amended Complaint by Gavin Crescenzo, *SKAT v. The Ludlow Holdings 401K Plan*, Docket Number 1:18-cv-05189-LAK;
36. Answer to the Amended Complaint by The Regoleth Pension Plan, *SKAT v. The Regoleth Pension Plan*, Docket Number 1:18-cv-05190-LAK;
37. Answer to the Amended Complaint by Roger Lehman, *SKAT v. The Regoleth Pension Plan*, Docket Number 1:18-cv-05190-LAK;
38. Answer to the Amended Complaint by Gavin Crescenzo, *SKAT v. The Regoleth Pension Plan*, Docket Number 1:18-cv-05190-LAK;
39. Answer to the Amended Complaint by Bradley Crescenzo, *SKAT v. The Regoleth Pension Plan*, Docket Number 1:18-cv-05190-LAK;
40. Answer to the Amended Complaint by The Saba Capital LLC 401K Plan, *SKAT v. The Saba Capital LLC 401K Plan*, Docket Number 1:18-cv-05192-LAK;
41. Answer to the Amended Complaint by Roger Lehman, *SKAT v. The Saba Capital LLC 401K Plan*, Docket Number 1:18-cv-05192-LAK;
42. Answer to the Amended Complaint by Gavin Crescenzo, *SKAT v. The Saba Capital LLC 401K Plan*, Docket Number 1:18-cv-05192-LAK;
43. Answer to the Amended Complaint by The Stark Pension Plan, *SKAT v. The Stark Pension Plan*, Docket Number 1:18-cv-05194-LAK;
44. Answer to the Amended Complaint by Roger Lehman, *SKAT v. The Stark Pension Plan*, Docket Number 1:18-cv-05194-LAK;
45. Answer to the Amended Complaint by Gavin Crescenzo, *SKAT v. The Stark Pension Plan*, Docket Number 1:18-cv-05194-LAK;
46. Answer to the Amended Complaint by Bradley Crescenzo, *SKAT v. The Stark Pension Plan*, Docket Number 1:18-cv-05194-LAK;
47. Answer to the Amended Complaint by The West River Pension Plan, *SKAT v. The West River Pension Plan*, Docket Number 1:18-cv-05193-LAK;
48. Answer to the Amended Complaint by Roger Lehman, *SKAT v. The West River Pension Plan*, Docket Number 1:18-cv-05193-LAK;
49. Answer to the Amended Complaint by Gavin Crescenzo, *SKAT v. The West River Pension Plan*, Docket Number 1:18-cv-05193-LAK;

50. Answer to the Amended Complaint by The Westport Advisors LLC 401K Plan, *SKAT v. The Westport Advisors LLC 401K Plan*, Docket Number 1:18-cv-05183-LAK;
51. Answer to the Amended Complaint by Roger Lehman, *SKAT v. The Westport Advisors LLC 401K Plan*, Docket Number 1:18-cv-05183-LAK;
52. Answer to the Amended Complaint by Gavin Crescenzo, *SKAT v. The Westport Advisors LLC 401K Plan*, Docket Number 1:18-cv-05183-LAK;
53. Answer to the Amended Complaint by The Atlantic DHR 401K Plan, *SKAT v. The Atlantic DHR 401K Plan et al.*, Docket Number 1:18-cv-04430-LAK;
54. Answer to the Amended Complaint by Doston Bradley, *SKAT v. The Atlantic DHR 401K Plan et al.*, Docket Number 1:18-cv-04430-LAK;
55. Answer to the Amended Complaint by The Bradley London Pension Plan, *SKAT v. The Bradley London Pension Plan et al.*, Docket Number 1:18-cv-04047-LAK;
56. Answer to the Amended Complaint by Doston Bradley, *SKAT v. The Bradley London Pension Plan et al.*, Docket Number 1:18-cv-04047-LAK;
57. Answer to the Amended Complaint by The Busby Black 401K Plan, *SKAT v. The Busby Black 401K Plan et al.*, Docket Number 1:18-cv-04522-LAK;
58. Answer to the Amended Complaint by Doston Bradley, *SKAT v. The Busby Black 401K Plan et al.*, Docket Number 1:18-cv-04522-LAK;
59. Answer to the Amended Complaint by The Canada Rock LLC 401K Plan, *SKAT v. The Canada Rock LLC 401K Plan et al.*, Docket Number 1:18-cv-04531-LAK;
60. Answer to the Amended Complaint by Doston Bradley, *SKAT v. The Canada Rock LLC 401K Plan et al.*, Docket Number 1:18-cv-04531-LAK;
61. Answer to the Amended Complaint by The DMR Pension Plan, *SKAT v. The DMR Pension Plan et al.*, Docket Number 1:18-cv-04049-LAK;
62. Answer to the Amended Complaint by Doston Bradley, *SKAT v. The DMR Pension Plan et al.*, Docket Number 1:18-cv-04049-LAK;
63. Answer to the Amended Complaint by The Dosmon Bly Pension Plan, *SKAT v. The Dosmon Bly Pension Plan et al.*, Docket Number 1:18-cv-05045-LAK;
64. Answer to the Amended Complaint by Doston Bradley, *SKAT v. The Dosmon Bly Pension Plan et al.*, Docket Number 1:18-cv-05045-LAK;
65. Answer to the Amended Complaint by The Houston Rocco LLC 401K Plan, *SKAT v. The Houston Rocco LLC 401K Plan et al.*, Docket Number 1:18-cv-04050-LAK;

66. Answer to the Amended Complaint by Doston Bradley, *SKAT v. The Houston Rocco LLC 401K Plan et al.*, Docket Number 1:18-cv-04050-LAK;
67. Answer to the Amended Complaint by The India Bombay LLC 401K Plan, *SKAT v. The India Bombay LLC 401K Plan et al.*, Docket Number 1:18-cv-05057-LAK;
68. Answer to the Amended Complaint by Doston Bradley, *SKAT v. The India Bombay LLC 401K Plan et al.*, Docket Number 1:18-cv-05057-LAK;
69. Answer to the Amended Complaint by The ISDB Pension Plan, *SKAT v. The ISDB Pension Plan et al.*, Docket Number 1:18-cv-04536-LAK;
70. Answer to the Amended Complaint by Doston Bradley, *SKAT v. The ISDB Pension Plan et al.*, Docket Number 1:18-cv-04536-LAK;
71. Answer to the Amended Complaint by The LBR Capital Pension Plan, *SKAT v. The LBR Capital Pension Plan et al.*, Docket Number 1:18-cv-04052-LAK;
72. Answer to the Amended Complaint by Doston Bradley, *SKAT v. The LBR Capital Pension Plan et al.*, Docket Number 1:18-cv-04052-LAK;
73. Answer to the Amended Complaint by The Monin Amper Pension Plan, *SKAT v. The Monin Amper Pension Plan et al.*, Docket Number 1:18-cv-04538-LAK;
74. Answer to the Amended Complaint by Doston Bradley, *SKAT v. The Monin Amper Pension Plan et al.*, Docket Number 1:18-cv-04538-LAK;
75. Answer to the Amended Complaint by The NYC Stanismore Pension Plan, *SKAT v. The NYC Stanismore Pension Plan et al.*, Docket Number 1:18-cv-04541-LAK;
76. Answer to the Amended Complaint by Doston Bradley, *SKAT v. The NYC Stanismore Pension Plan et al.*, Docket Number 1:18-cv-04541-LAK;
77. Answer to the Amended Complaint by The Proper Pacific LLC 401K Plan, *SKAT v. The Proper Pacific LLC 401K Plan et al.*, Docket Number 1:18-cv-04051-LAK;
78. Answer to the Amended Complaint by Doston Bradley, *SKAT v. The Proper Pacific LLC 401K Plan et al.*, Docket Number 1:18-cv-04051-LAK;
79. Answer to the Amended Complaint by The Texas Rocco LLC 401K Plan, *SKAT v. The Texas Rocco LLC 401K Plan et al.*, Docket Number 1:18-cv-04543-LAK;
80. Answer to the Amended Complaint by Doston Bradley, *SKAT v. The Texas Rocco LLC 401K Plan et al.*, Docket Number 1:18-cv-04543-LAK;
81. Answer to the Amended Complaint by The KASV Group Pension Plan, *SKAT v. The KASV Group Pension Plan et al.*, Docket Number 1:18-cv-05309-LAK;

82. Answer to the Amended Complaint by Roger Lehman, *SKAT v. The KASV Group Pension Plan et al.*, Docket Number 1:18-cv-05309-LAK;
83. Answer to the Amended Complaint by Svetlin Petkov, *SKAT v. The KASV Group Pension Plan et al.*, Docket Number 1:18-cv-05309-LAK;
84. Answer to the Amended Complaint by The Petkov Management LLC 401K Plan, *SKAT v. The Petkov Management LLC 401K Plan et al.*, Docket Number 1:18-cv-05300-LAK;
85. Answer to the Amended Complaint by Svetlin Petkov, *SKAT v. The Petkov Management LLC 401K Plan et al.*, Docket Number 1:18-cv-05300-LAK;
86. Answer to the Amended Complaint by The Petkov Partners Pension Plan, *SKAT v. The Petkov Partners Pension Plan et al.*, Docket Number 1:18-cv-05299-LAK;
87. Answer to the Amended Complaint by Roger Lehman, *SKAT v. The Petkov Partners Pension Plan et al.*, Docket Number 1:18-cv-05299-LAK;
88. Answer to the Amended Complaint by Svetlin Petkov, *SKAT v. The Petkov Partners Pension Plan et al.*, Docket Number 1:18-cv-05299-LAK;
89. Answer to the Amended Complaint by The SPKK LLC 401K Plan, *SKAT v. The SPKK LLC 401K Plan, et al.* Docket Number 1:18-cv-05308-LAK;
90. Answer to the Amended Complaint by Roger Lehman, *SKAT v. The SPKK LLC 401K Plan et al.*, Docket Number 1:18-cv-05308-LAK;
91. Answer to the Amended Complaint by Svetlin Petkov, *SKAT v. The SPKK LLC 401K Plan et al.*, Docket Number 1:18-cv-05308-LAK;
92. Answer to the Amended Complaint by The SVP 401K Plan, *SKAT v. The SVP 401K Plan et al.*, Docket Number 1:18-cv-05305-LAK;
93. Answer to the Amended Complaint by Roger Lehman, *SKAT v. The SVP 401K Plan et al.*, Docket Number 1:18-cv-05305-LAK;
94. Answer to the Amended Complaint by Svetlin Petkov, *SKAT v. The SVP 401K Plan et al.*, Docket Number 1:18-cv-05305-LAK;
95. Answer to the Amended Complaint by Ackview Solo 401K Plan, *SKAT v. Ackview Solo 401K Plan et al.*, Docket Number 1:18-cv-04900-LAK;
96. Answer to the Amended Complaint by Sean Driscoll, *SKAT v. Ackview Solo 401K Plan et al.*, Docket Number 1:18-cv-04900-LAK;
97. Answer to the Amended Complaint by NYCATX LLC Solo 401K Plan, *SKAT v. NYCATX LLC Solo 401K Plan et al.*, Docket Number 1:18-cv-04898-LAK;

98. Answer to the Amended Complaint by Carl Andrew Vergari, *SKAT v. NYCATX LLC Solo 401K Plan*, Docket Number 1:18-cv-04898-LAK;
99. Answer to the Amended Complaint by Sanford Villa Pension Plan, *SKAT v. Sanford Villa Pension Plan et al.*, Docket Number 1:18-cv-04767-LAK;
100. Answer to the Amended Complaint by Roger Lehman, *SKAT v. Sanford Villa Pension Plan et al.*, Docket Number 1:18-cv-04767-LAK;
101. Answer to the Amended Complaint by The Aston Advisors LLC 401K Plan, *SKAT v. The Aston Advisors LLC 401K Plan et al.*, Docket Number 1:18-cv-04770-LAK;
102. Answer to the Amended Complaint by Roger Lehman, *SKAT v. The Aston Advisors LLC 401K Plan et al.*, Docket Number 1:18-cv-04770-LAK;
103. Answer to the Amended Complaint by The M2F Wellness LLC 401K Plan, *SKAT v. The M2F Wellness LLC 401K Plan et al.*, Docket Number 1:18-cv-04890-LAK;
104. Answer to the Amended Complaint by Mitchell Protass, *SKAT v. The M2F Wellness LLC 401K Plan et al.*, Docket Number 1:18-cv-04890-LAK;
105. Answer to the Amended Complaint by The MPQ Holdings LLC 401K Plan, *SKAT v. The MPQ Holdings LLC 401K Plan et al.*, Docket Number 1:18-cv-04892-LAK;
106. Answer to the Amended Complaint by Mitchell Protass, *SKAT v. The MPQ Holdings LLC 401K Plan et al.*, Docket Number 1:18-cv-04892-LAK;
107. Answer to the Amended Complaint by The Sector 230 LLC 401K Plan, *SKAT v. The Sector 230 LLC 401K Plan et al.*, Docket Number 1:18-cv-04771-LAK;
108. Answer to the Amended Complaint by The Stor Capital Consulting LLC 401K Plan, *SKAT v. The Stor Capital Consulting LLC 401K Plan et al.*, Docket Number 1:18-cv-04434-LAK;
109. Answer to the Amended Complaint by Robert Klugman, *SKAT v. The Stor Capital Consulting LLC 401K Plan et al.*, Docket Number 1:18-cv-04434-LAK;
110. Answer to the Amended Complaint by The TKKJ LLC 401K Plan, *SKAT v. The TKKJ LLC 401K Plan et al.*, Docket Number 1:18-cv-04896-LAK;
111. Answer to the Amended Complaint by Thomas Kertelits, *SKAT v. The TKKJ LLC 401K Plan et al.*, Docket Number 1:18-cv-04896-LAK;
112. Answer to the Amended Complaint by Headsail Manufacturing LLC Roth 401K Plan, *SKAT v. Headsail Manufacturing LLC Roth 401K Plan, et al.*, Docket Number 1:18-cv-07824-LAK;

113. Answer to the Amended Complaint by Robert Klugman, *SKAT v. Headsail Manufacturing LLC Roth 401K Plan, et al.*, Docket Number 1:18-cv-07824-LAK;
114. Answer to the Amended Complaint by Edgepoint Capital LLC Roth 401K Plan, *SKAT v. Edgepoint Capital LLC Roth 401K Plan, et al.*, Docket Number 1:18-cv-07827-LAK;
115. Answer to the Amended Complaint by Robert Klugman, *SKAT v. Edgepoint Capital LLC Roth 401K Plan, et al.*, Docket Number 1:18-cv-07827-LAK;
116. Answer to the Amended Complaint by Aerovane Logistics LLC Roth 401K Plan, *SKAT v. Aerovane Logistics LLC Roth 401K Plan, et al.*, Docket Number 1:18-cv-07828-LAK;
117. Answer to the Amended Complaint by Robert Klugman, *SKAT v. Aerovane Logistics LLC Roth 401K Plan, et al.*, Docket Number 1:18-cv-07828-LAK;
118. Answer to the Amended Complaint by The Random Holdings 401K Plan, *SKAT v. The Random Holdings 401K Plan, et al.*, Docket Number 1:18-cv-07829-LAK;
119. Answer to the Amended Complaint by Robert Klugman, *SKAT v. The Random Holdings 401K Plan, et al.*, Docket Number 1:18-cv-07829-LAK;
120. Answer to the Amended Complaint by The FWC Capital LLC Pension Plan, *SKAT v. The FWC Capital LLC Pension Plan, et al.*, Docket Number 1:18-cv-10098-LAK;
121. Answer to the Amended Complaint by Roger Lehman, *SKAT v. The FWC Capital LLC Pension Plan, et al.*, Docket Number 1:18-cv-10098-LAK;
122. Answer to the Amended Complaint by The RDL Consulting Group LLC Pension Plan, *SKAT v. The RDL Consulting Group LLC Pension Plan, et al.*, Docket Number 1:18-cv-10099-LAK;
123. Answer to the Amended Complaint by Roger Lehman, *SKAT v. The RDL Consulting Group LLC Pension Plan, et al.*, Docket Number 1:18-cv-10099-LAK;
124. Answer to the Amended Complaint by Cole Enterprises USA Retirement Plan & Trust, *SKAT v. Cole Enterprises USA Retirement Plan & Trust, et al.*, Docket Number 1:18-cv-10118-LAK;
125. Answer to the Amended Complaint by Todd Bergeron, *SKAT v. Cole Enterprises USA Retirement Plan & Trust, et al.*, Docket Number 1:18-cv-10118-LAK;
126. Answer to the Amended Complaint by Kevin Kenning, *SKAT v. Cole Enterprises USA Retirement Plan & Trust, et al.*, Docket Number 1:18-cv-10118-LAK;
127. Answer to the Amended Complaint by KK Law Firm Retirement Plan Trust, *SKAT v. KK Law Firm Retirement Plan Trust, et al.*, Docket Number 1:18-cv-10127-LAK;

128. Answer to the Amended Complaint by Kevin Kenning, *SKAT v. KK Law Firm Retirement Plan Trust, et al.*, Docket Number 1:18-cv-10127-LAK;
129. Answer to the Amended Complaint by The Valerius LLC Solo 401K Plan, *SKAT v. The Valerius LLC Solo 401K Plan, et al.*, Docket Number 1:18-cv-10129-LAK;
130. Answer to the Amended Complaint by Roger Lehman, *SKAT v. The Valerius LLC Solo 401K Plan, et al.*, Docket Number 1:18-cv-10129-LAK;
131. Answer to the Amended Complaint by The Sinclair Pension Plan, *SKAT v. The Sinclair Pension Plan, et al.*, Docket Number 1:18-cv-10133-LAK;
132. Answer to the Amended Complaint by Roger Lehman, *SKAT v. The Sinclair Pension Plan, et al.*, Docket Number 1:18-cv-10133-LAK;
133. Answer to the Amended Complaint by The Green Group Site Pension Plan, *SKAT v. The Green Group Site Pension Plan, et al.*, Docket Number 1:18-cv-10134-LAK;
134. Answer to the Amended Complaint by Roger Lehman, *SKAT v. The Green Group Site Pension Plan, et al.*, Docket Number 1:18-cv-10134-LAK;
135. Answer to the Amended Complaint by The Mueller Investments Pension Plan, *SKAT v. The Mueller Investments Pension Plan, et al.*, Docket Number 1:18-cv-10135-LAK;
136. Answer to the Amended Complaint by Roger Lehman, *SKAT v. The Mueller Investments Pension Plan, et al.*, Docket Number 1:18-cv-10135-LAK;
137. Answer to the Amended Complaint by The Bella Consultants Pension Plan, *SKAT v. The Bella Consultants Pension Plan, et al.*, Docket Number 1:18-cv-10136-LAK;
138. Answer to the Amended Complaint by Roger Lehman, *SKAT v. The Bella Consultants Pension Plan, et al.*, Docket Number 1:18-cv-10136-LAK;
139. Answer to the Amended Complaint by Blue Ocean Equity LLC Retirement Plan, *SKAT v. Blue Ocean Equity LLC Retirement Plan, et al.*, Docket Number 1:18-cv-10137-LAK;
140. Answer to the Amended Complaint by Kevin Kenning, *SKAT v. Blue Ocean Equity LLC Retirement Plan, et al.*, Docket Number 1:18-cv-10137-LAK;
141. Answer to the Amended Complaint by Todd Bergeron, *SKAT v. Blue Ocean Equity LLC Retirement Plan, et al.*, Docket Number 1:18-cv-10137-LAK;
142. Answer to the Amended Complaint by The 78 Yorktown Pension Plan, *SKAT v. The 78 Yorktown Pension Plan, et al.*, Docket Number 1:18-cv-09565-LAK;
143. Answer to the Amended Complaint by Roger Lehman, *SKAT v. The 78 Yorktown Pension Plan, et al.*, Docket Number 1:18-cv-09565-LAK;

144. Answer to the Amended Complaint by The Cambridge Town Line Pension Plan, *SKAT v. The Cambridge Town Line Pension Plan, et al.*, Docket Number 1:18-cv-09570-LAK;
145. Answer to the Amended Complaint by Roger Lehman, *SKAT v. The Cambridge Town Line Pension Plan, et al.*, Docket Number 1:18-cv-09570-LAK;
146. Answer to the Amended Complaint by The Diamond Scott Capital Pension Plan, *SKAT v. The Diamond Scott Capital Pension Plan, et al.*, Docket Number 1:18-cv-09587-LAK;
147. Answer to the Amended Complaint by Roger Lehman, *SKAT v. The Diamond Scott Capital Pension Plan, et al.*, Docket Number 1:18-cv-09587-LAK;
148. Answer to the Amended Complaint by The Hotel Fromance Pension Plan, *SKAT v. The Hotel Fromance Pension Plan, et al.*, Docket Number 1:18-cv-09588-LAK;
149. Answer to the Amended Complaint by Roger Lehman, *SKAT v. The Hotel Fromance Pension Plan, et al.*, Docket Number 1:18-cv-09588-LAK;
150. Answer to the Amended Complaint by The Mountain Air LLC 401K Plan, *SKAT v. The Mountain Air LLC 401K Plan, et al.*, Docket Number 1:18-cv-09589-LAK;
151. Answer to the Amended Complaint by Roger Lehman, *SKAT v. The Mountain Air LLC 401K Plan, et al.*, Docket Number 1:18-cv-09589-LAK;
152. Answer to the Amended Complaint by The SKSL LLC Pension Plan, *SKAT v. The SKSL LLC Pension Plan, et al.*, Docket Number 1:18-cv-09590-LAK;
153. Answer to the Amended Complaint by Roger Lehman, *SKAT v. The SKSL LLC Pension Plan, et al.*, Docket Number 1:18-cv-09590-LAK;
154. Answer to the Amended Complaint by The Snow Hill Pension Plan, *SKAT v. The Snow Hill Pension Plan, et al.*, Docket Number 1:18-cv-09650-LAK;
155. Answer to the Amended Complaint by Roger Lehman, *SKAT v. The Snow Hill Pension Plan, et al.*, Docket Number 1:18-cv-09650-LAK;
156. Answer to the Amended Complaint by The Westridge Ave LLC 401K Plan, *SKAT v. The Westridge Ave LLC 401K Plan, et al.*, Docket Number 1:18-cv-09665-LAK;
157. Answer to the Amended Complaint by Roger Lehman, *SKAT v. The Westridge Ave LLC 401K Plan, et al.*, Docket Number 1:18-cv-09665-LAK;
158. Answer to the Amended Complaint by The Shapiro Blue Management LLC 401K Plan, *SKAT v. The Shapiro Blue Management LLC 401K Plan, et al.*, Docket Number 1:18-cv-09666-LAK;
159. Answer to the Amended Complaint by Roger Lehman, *SKAT v. The Shapiro Blue Management LLC 401K Plan, et al.*, Docket Number 1:18-cv-09666-LAK;

160. Answer to the Amended Complaint by The Patrick Partners Conglomerate Pension Plan, *SKAT v. The Patrick Partners Conglomerate Pension Plan, et al.*, Docket Number 1:18-cv-09668-LAK;
161. Answer to the Amended Complaint by Roger Lehman, *SKAT v. The Patrick Partners Conglomerate Pension Plan, et al.*, Docket Number 1:18-cv-09668-LAK;
162. Answer to the Amended Complaint by CSCC Capital Pension Plan, *SKAT v. CSCC Capital Pension Plan, et al.*, Docket Number 1:18-cv-09669-LAK;
163. Answer to the Amended Complaint by Roger Lehman, *SKAT v. CSCC Capital Pension Plan, et al.*, Docket Number 1:18-cv-09669-LAK;
164. Answer to the Amended Complaint by The Cardinal Consulting Pension Plan, *SKAT v. The Cardinal Consulting Pension Plan, et al.*, Docket Number 1:18-cv-10028-LAK;
165. Answer to the Amended Complaint by Matthew Tucci, *SKAT v. The Cardinal Consulting Pension Plan, et al.*, Docket Number 1:18-cv-10028-LAK;
166. Answer to the Amended Complaint by The Egret Associates LLC 401K Plan, *SKAT v. The Egret Associates LLC 401K Plan, et al.*, Docket Number 1:18-cv-10030-LAK;
167. Answer to the Amended Complaint by Matthew Tucci, *SKAT v. The Egret Associates LLC 401K Plan, et al.*, Docket Number 1:18-cv-10030-LAK;
168. Answer to the Amended Complaint by The Crow Associates Pension Plan, *SKAT v. The Crow Associates Pension Plan, et al.*, Docket Number 1:18-cv-10031-LAK;
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Sincerely,

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